

**IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
vs.)	Case No. 2:10-CV-04247-NKL
)	
DAVY O. CROCKETT, et al.)	
)	
Defendants.)	

ORDER

The United States has filed a complaint to reduce to judgment numerous federal tax assessments against Connie J. Clark and Davy O. Crockett (“Defendants”), and to set aside their fraudulent conveyance of real property. [Doc. # 1]. Pending before the Court is Defendants’ Motion to Dismiss Count III of Plaintiff’s Complaint, which concerns fraudulent conveyance. [Doc. # 62]. Defendants contend that the United States’ allegation of fraudulent conveyance is barred by the relevant Missouri statute of limitations, or in the alternative, barred by estoppel. For the following reasons, the Court DENIES the motion.

Defendants assert that the applicable Missouri statute of limitations requires the United States to have filed its cause of action by November 25, 2008. [Doc. # 63, at 5]. However, the United States is not bound by state statutes of limitation in enforcing its rights. *Karras v. Karras*, 16 F.3d 245, 246 (8th Cir. 1994) (citing *United States v. Wurdemann*, 663 F.2d 50, 51 (8th Cir. 1981) (per curiam)). Defendants also appear to argue that the United

States cannot now bring its claim because it failed to give prior notice to Defendants of a potential claim against their property and “sat back and waited for the property to increase in value.” [Doc. # 63, at 6]. However, the United States has plead that it filed notices of federal tax liens on Defendants’ property and rights to property as early as August 4, 2000, over ten years ago. Thus, the United States has adequately plead that it provided Defendants with the notice they state they lacked. Thus, the Court does not find that the pleadings of the United States are deficient in the manner alleged by Defendants.

Accordingly, it is hereby ORDERED that the Defendants’ Motion to Dismiss Count III of Plaintiff’s Complaint [Doc. # 62] is DENIED.

Dated: May 23, 2011
Jefferson City, Missouri

s/ Nanette K. Laughrey
NANETTE K. LAUGHREY
United States District Judge